

better of it. The road that we're going down...and I understand and I do appreciate the fact that Senator Ashford has offered his amendment in good faith. The portion of it that has been adopted to the bill already, that exempting sales tax from farm equipment and business machinery is in 1120. That's been adopted. We divided that out and it was adopted. The balance of the Ashford amendment is in front of us and it is now being amended or proposed to amend by Senator Schellpeper. I guess the argument about making sure you fund it is fine. I opposed the previous amendment that got adopted into 1120 and I'm going to oppose this amendment as well, this Schellpeper amendment, and then the balance of the Ashford amendment whether it be with Senator Schellpeper's amendment or not. The reason for that is, is that although I appreciate the fact that it is offered and I understand that it was offered in good faith as a compromise position. Clearly the fact that the paper is flying and the amendments are being offered and divided and...makes for much confusion on the floor. I think that the proposal before us does this, if I can just kind of summarize it a little bit. Senator Ashford's amendment says we're going to put LB 1063 into 1120, we're going to fund the exemption for sales and sales tax for business equipment and farm machinery by some service taxes. Service tax base expansion I support. The exemption of sales tax runs counter to what 1120 was all about and what direction this state has to go. Even opponents to 1120 have stated that, that at some point in time we're going to move in that direction. Well, ladies and gentlemen, there is no better point in time at which to do that than now. But the part of the Ashford amendment that includes 1063 is the part that causes problems for me because what that says is that we're going to put personal property tax back on the rolls and I don't believe that to be the right course for this body to take, under any circumstances. If you do that, we ought to look at personal property on a wholesale basis, I believe, that personal property, as a class, then has to be examined. I don't know that it's appropriate to debate it in this proposal. We are, so it's here, and I just cannot support the addition of 1063 to 1120 because I believe that the two are incompatible as far as their approach to what we do in terms of tax policy in this state. I mean, I understand that if you're going to look at personal property, fine, so be it, it ought to be as a separate issue. I chose to exempt it all in 1120 which I still believe is the proper route for the state to go for a number of different reasons. We'll get into it at a later point in time but, at this point in time, I would oppose Senator Schellpeper's